



OKLAHOMA
Tax Commission

RAILROAD COMPANIES

2023 UPDATES & REMINDERS

AD VALOREM
PUBLIC SERVICE SECTION

UPDATES AND REMINDERS

Railroad

Certification of Value

The Oklahoma Tax Commission (OTC) will finalize all valuation numbers on June 16, 2023, in order to present its findings as to the valuation of property to the state board of equalization on or before the third Monday of June 2023.

General Instructions

Read all instructions provided in the annual return packet thoroughly. Instructions for Filing 2023 Annual Reports manual is also available at tax.ok.gov.

Phone Number and Mailing Address

Please refer to the telephone number provided on the Cover Page of the industry's annual return packet.

Packages delivered by USPS, mail to:

Oklahoma Tax Commission

Ad Valorem

PO Box 269060

Oklahoma City, OK 73126-9060

Packages delivered by FedEx, UPS or other express service, mail to:

Oklahoma Tax Commission

Ad Valorem

300 N Broadway Ave.

Oklahoma City, OK 73194

Packages hand delivered, scheduled appointment required:

Oklahoma Tax Commission

Strata Tower at Oklahoma Commons

123 Robert S. Kerr Ave.

Oklahoma City, OK 73102-6406

Packages submitted by OTC Managed Secure Transfer System (OTC MFT):

otcmft.tax.ok.gov

Instructions for using OTC MFT are available at tax.ok.gov.

Prior Year Apportionment Data

The prior year apportionment data report is included in each company's mailing of the annual report packet for assistance with completing the county detail (OTC Form 913-DV and 913-D) forms.

2023 School District and Ad Valorem Reference Numbers

The school district list is available at tax.ok.gov.

State Allocation

OTC Form 902-6 may be duplicated as needed.

County Detail (913-DV and 913-D)

For completion of the County Detail forms (913-DV and 913-D), refer to the updated 2023 School District and Ad Valorem Reference Numbers list. Please follow all instructions listed on the County Detail (913-DV and 913-D) forms. Subtotal the original cost for each taxing jurisdiction, and total the original cost for each county on the county detail forms. Overall company total original cost on County Detail forms must match the total original cost of taxable property available for apportionment as calculated on OTC form 903. Include legal/location description (i.e. section-township-range, street address, etc.) for all land and structures. Show enough detail to allow the assessor to identify and locate the property. Failure to do so may result in double assessment and/or penalty.